

Attachment D

**Articles of Incorporation
and
Certificate of Authority**

Applicant was incorporated in the State of Texas on March 17, 1995 as "Onyx Distributing Company, Inc." and subsequently changed its name to "Comm South Companies, Inc." Attached hereto are Applicant's Articles of Incorporation and Certificate of Authority to transact business in the State of Illinois.



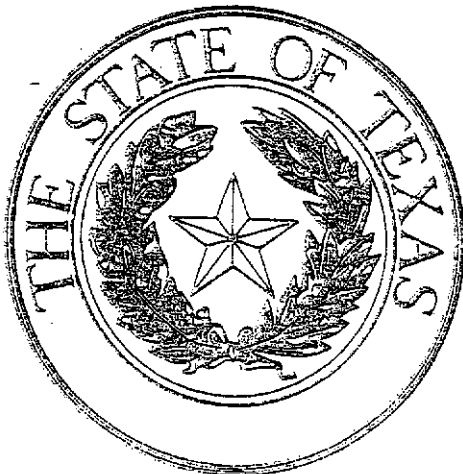
The State of Texas

SECRETARY OF STATE

IT IS HEREBY CERTIFIED that
Articles of Incorporation of

COMM SOUTH COMPANIES, INC.
File No. 1348942-00

were filed in this office and a certificate of incorporation was issued to this corporation,
and no certificate of dissolution is in effect and the corporation is currently in existence.



*IN TESTIMONY WHEREOF, I have hereunto
signed my name officially and caused to be
impressed hereon the Seal of State at my office in
Austin, Texas on December 27, 2000.*

Elton Bomer
Secretary of State

DAE



The State of Texas

SECRETARY OF STATE

IT IS HEREBY CERTIFIED that
Articles of Incorporation of

COMM SOUTE COMPANIES, INC.
File No. 1348942-00

were filed in this office and a certificate of incorporation was issued to this corporation,
and no certificate of dissolution is in effect and the corporation is currently in existence.



*IN TESTIMONY WHEREOF, I have hereunto
signed my name officially and caused to be
impressed hereon the Seal of State at my office in
the City of Austin, on May 18, 1998.*

Alberto R. Gonzales
Secretary of State

PA



The State of Texas

Secretary of State
DEC. 9, 1996

W. TOBY WILSON, ATTORNEY AT LAW
SUITE 108, RANDOL CTR, 101 E. RANDOL MILL RD
ARLINGTON ,TX 76011

RE:
COMM SOUTH COMPANIES, INC.

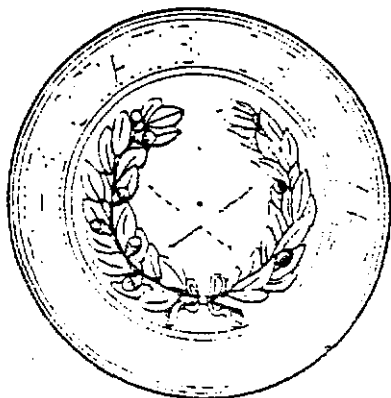
CHARTER NUMBER 01348942-00


IT HAS BEEN OUR PLEASURE TO APPROVE AND PLACE ON RECORD YOUR
ARTICLES OF AMENDMENT.

THE APPROPRIATE EVIDENCE IS ATTACHED FOR YOUR FILES AND THE
ORIGINAL HAS BEEN FILED IN THIS OFFICE.

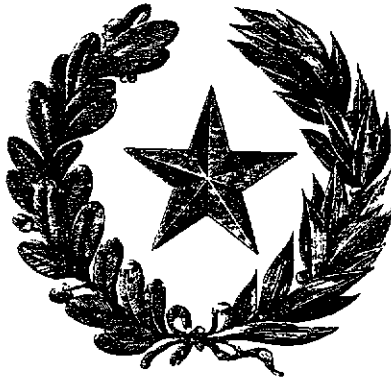
PAYMENT OF THE FILING FEE IS ACKNOWLEDGED BY THIS LETTER.

IF WE CAN BE OF FURTHER SERVICE AT ANY TIME, PLEASE LET US KNOW.




Antonio O. Garza, Jr., Secretary of State

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The State of Texas

SECRETARY OF STATE

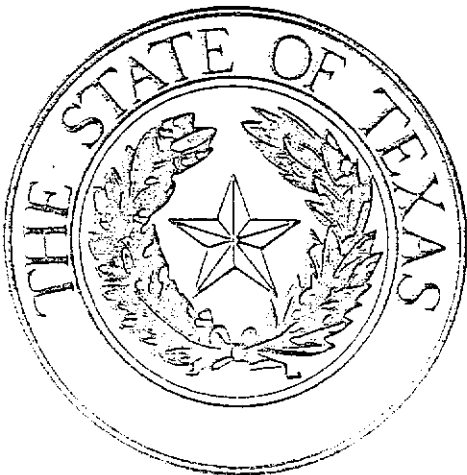
IT IS HEREBY CERTIFIED, that
Articles of Incorporation
of

COMM SOUTH COMPANIES, INC.
#1348942-0

were filed in this office and a certificate of incorporation was issued on
MARCH 17, 1995;

IT IS FURTHER CERTIFIED, that no certificate of dissolution has been issued, and
that the corporation is still in existence.

*IN TESTIMONY WHEREOF, I have hereunto
signed my name officially and caused to be
impressed hereon the Seal of State at my office in
the City of Austin, on July 2, 1997.*



Antonio O. Garza, Jr.

DEE

Antonio O. Garza, Jr.
Secretary of State



The State of Texas

SECRETARY OF STATE

I, ANTONIO O. GARZA, JR., Secretary of the State of Texas, DO HEREBY CERTIFY that according to the records of this office for COMM SOUTH COMPANIES, INC., Articles of Incorporation were filed in this office and a certificate of incorporation was issued on MARCH 17, 1995 under its initial name of ONYX DISTRIBUTING COMPANY, INC. as set forth in that instrument.

IT IS FURTHER CERTIFIED that according to the records of this office Articles of Amendment were filed in this office on DECEMBER 9, 1996, changing the corporate name from ONYX DISTRIBUTING COMPANY, INC. to COMM SOUTH COMPANIES, INC.

IT IS FURTHER CERTIFIED that no certificate of dissolution has been filed and the corporation is still in existence.



IN TESTIMONY WHEREOF, I have hereunto signed my name officially and caused to be impressed hereon the Seal of State at my office in the City of Austin, on September 11, 1997.

Antonio O. Garza, Jr.

Antonio O. Garza, Jr.
Secretary of State

PH



The State of Texas

SECRETARY OF STATE

CERTIFICATE OF INCORPORATION OF

ONYX DISTRIBUTING COMPANY, INC.
CHARTER NUMBER 1348942

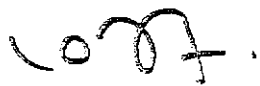
The undersigned, as Secretary of State of Texas, hereby certifies that the attached Articles of Incorporation for the above named corporation have been received in this office and are found to conform to law.

ACCORDINGLY, the undersigned, as Secretary of State, and by virtue of the authority vested in the Secretary by law, hereby issues this Certificate of Incorporation.

Issuance of this Certificate of Incorporation does not authorize the use of a corporate name in this state in violation of the rights of another under the federal Trademark Act of 1946, the Texas trademark law, the Assumed Business or Professional Name Act, or the common law.

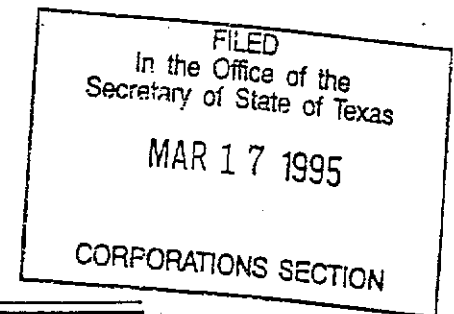
Dated: March 17, 1995
Effective March 17, 1995




Antonio O. Garza, Jr.
Secretary of State

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ARTICLES OF INCORPORATION
OF
ONYX DISTRIBUTING COMPANY, INC.
(A Close Corporation)



ARTICLE ONE

The name of the Corporation is ONYX DISTRIBUTING COMPANY, INC.

ARTICLE TWO

The period of its duration is perpetual.

ARTICLE THREE

The purpose for which the Corporation is organized is the transaction of any and all lawful business for which a corporation may be incorporated under the Texas Business Corporation Act.

ARTICLE FOUR

The aggregate number of shares which the Corporation shall have authority to issue is One Thousand (1,000). The shares shall have a par value of One Dollar (\$1.00).

ARTICLE FIVE

The Corporation will not commence business until it has received for the issuance of its shares consideration of the value of \$1,000.00, consisting of money, labor done or property actually received.

ARTICLE SIX

The street address of its initial Registered Office, and the name of its initial Registered Agent at this address, is as follows:

Toby Wilson
101 East Randol Mill, Suite 108
Arlington, Texas 76011

ARTICLE SEVEN

The number of initial Directors is one. The name and address of the initial director is:

Toby Wilson
101 East Randol Mill, Suite 108
Arlington, Texas 76011

ARTICLE EIGHT

This Corporation is a close corporation.

ARTICLE NINE

The name and address of the Incorporator is:

Marilyn S. Hershman
408 W. 17th Street, Suite 101
Austin, Texas 78701-1207
(512) 474-2002

IN WITNESS WHEREOF: I have hereunto set my hand this 16th day of March, 1995.

Marilyn S. Hershman

Marilyn S. Hershman, Incorporator



The State of Texas
Secretary of State

CERTIFICATE OF AMENDMENT

FOR

COMM SOUTH COMPANIES, INC.

FORMERLY

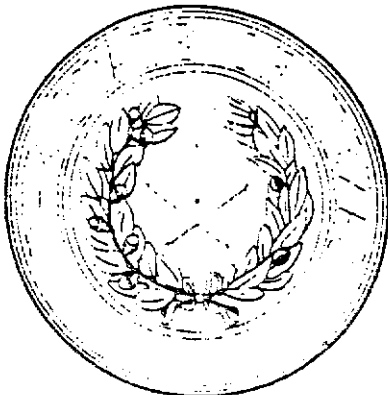
ONYX DISTRIBUTING COMPANY, INC.
CHARTER NUMBER 01348942


THE UNDERSIGNED, AS SECRETARY OF STATE OF THE STATE OF TEXAS,
HEREBY CERTIFIES THAT THE ATTACHED ARTICLES OF AMENDMENT FOR THE ABOVE
NAMED ENTITY HAVE BEEN RECEIVED IN THIS OFFICE AND ARE FOUND TO
CONFORM TO LAW.

ACCORDINGLY THE UNDERSIGNED, AS SECRETARY OF STATE, AND BY VIRTUE
OF THE AUTHORITY VESTED IN THE SECRETARY BY LAW, HEREBY ISSUES THIS
CERTIFICATE OF AMENDMENT.

DATED DEC. 9, 1996

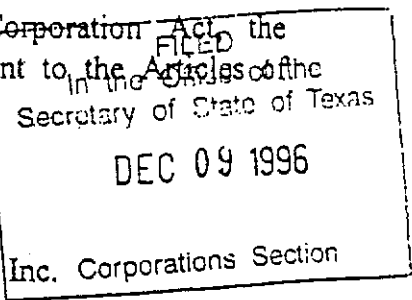
EFFECTIVE DEC. 9, 1996




Antonio O. Garza, Jr., Secretary of State

ARTICLES OF AMENDMENT TO ARTICLES OF INCORPORATION OF ONYX
DISTRIBUTING COMPANY, INC.

Pursuant to the provisions of the Texas Business Corporation Act, the undersigned directors adopt the following Articles of Amendment to the Articles of Incorporation of Onyx Distributing Company, Inc.:



ARTICLE ONE

The name of the corporation is Onyx Distributing Company, Inc. Corporations Section

ARTICLE TWO

The following amendment to the Articles of Incorporation was adopted by the Shareholders of the corporation on December 3, 1996.

The amendment alters Article One of the Articles of Incorporation to read as follows:

"The name of the Corporation is COMM SOUTH COMPANIES, INC."

ARTICLE THREE

The number of shares of the corporation outstanding at the time of the adoption was 1,000; and the number of shares entitled to vote on the amendment was 1,000.

ARTICLE FOUR

The number of shares that voted for the amendment was 1,000; and the number of the shares that voted against the amendment was 0.

Dated: December 3, 1996

Onyx Distributing Company, Inc.

By: Toby Wilson
W. Toby Wilson

Its: President

MINUTES OF THE MEETING OF THE SHAREHOLDERS OF ONYX
DISTRIBUTING COMPANY, INC.

A meeting of the Shareholders of the Corporation was held on December 3, 1996. The meeting's business was to consider and adopt a resolution amending the Articles of Incorporation of the Corporation. The meeting was duly called to order by Toby Wilson, President of the Corporation. Toby Wilson also acted as Secretary of the meeting and recorded the minutes. The meeting was held in accordance with the terms of the bylaws of the corporation and the President declared that the meeting was validly convened.


The following Shareholders were present: Toby Wilson and Steve Harvanek.

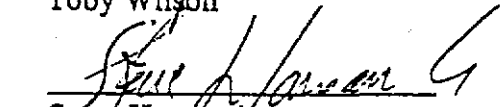
A motion was duly made, seconded and adopted by the Shareholders to change the name of the Corporation from "Onyx Distributing Company, Inc." to "Comm South Companies, Inc." by amending the Articles of Incorporation of the Corporation as follows:

RESOLVED, that the corporation change its name from "Onyx Distributing Company, Inc." to "Comm South Companies, Inc.", that the attached Articles of Amendment to Articles of Incorporation authorizing such change is hereby adopted and approved and the officers of the Corporation are hereby authorized and instructed to file such Articles of Amendment with the Secretary of State's office and to take such other and further action as may be necessary to bring about and effectuate the change of name of the Corporation.

The number of shares that voted for the amendment was 1,000 and the number of the shares that voted against the amendment was 0.

No further action was taken at the meeting.


Toby Wilson


Steve Harvanek

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

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| Comm South Companies, Inc. | : | |
| | : | |
| Application for a certificate of local | : | 02-0363 |
| authority to operate as a facilities-based | : | |
| carrier of telecommunications services in | : | |
| the State of Illinois. | : | |

ORDER

By the Commission:

On May 16, 2002, Comm South Companies, a Texas corporation, ("Comm South" or "the Applicant") filed a Verified Application with the Illinois Commerce Commission (the "Commission") seeking a Certificate of Service Authority to provide facilities-based local exchange telecommunications services in the State of Illinois pursuant to Section 13-405 of the Public Utilities Act, 220 ILCS 5/1-101, *et seq.* (the "Act"). Comm South is authorized to conduct business in Illinois. Comm South seeks waivers of Parts 710 and 250, as well as a variance of Part 735.180, of the Illinois Administrative Code. (83 Ill. Adm. Code Sec. 100, *et seq.*).

Pursuant to notice given in accordance with the law and the rules and regulations of the Commission, this matter came on for a hearing before a duly authorized Administrative Law Judge of the Commission at its offices in Chicago, Illinois, on June 11, 2002. At the conclusion of the hearing, the record was marked "Heard and Taken."

The Applicant was represented by counsel and it appeared by its Chief Technology Officer, Rick Brown, who testified in support of the Application. Ms. Karen Chang, of the Commission's Telecommunications Department, Public Utilities Division, appeared on behalf of the Commission Staff.

The testimony and other evidence established that Comm South currently is certificated to provide resold local exchange telecommunications services pursuant to Section 13-404 of the Act. Mr. Brown testified that the Applicant is a Texas Corporation that was previously certificated to provide resold local exchange telecommunications services in Illinois, Docket 97-0574. Mr. Brown stated that the company plans to use the UNE-P model for pricing structure in the future, in order to reduce its costs. Its current reseller certificate does not allow for the different areas that UNE-P offers.

Mr. Brown's testimony and the other evidence submitted in support of the Application established that the Applicant has the requisite technical, managerial and

financial qualifications to provide telecommunications services in Illinois. That evidence also established that the Applicant's management has the requisite training and experience in the telecommunications field. Mr. Brown additionally sponsored as Exhibits the Applicant's financial statements, which demonstrate that Comm South has the financial qualifications to provide telecommunications services in Illinois. Also, Mr. Brown's testimony and other evidence establishes that the Applicant will abide by all federal and state "slamming" and "cramming" laws. (Section 258 of the Telecommunications Act of 1996 and Section 13-902 of the Public Utilities Act).

Staff stated that it had reviewed the Application and supporting documentation and it has no objection to the Commission grant of the authority requested in this proceeding.

The Applicant has requested that the Commission make certain declarations and grant certain waivers of the Act, and from the rules and regulations of the Commission. The services the Applicant proposes to provide will be competitive telecommunications services, as described in Section 13-502(b) of the Act. The Applicant is required to file tariffs with the Commission under Section 13-501 of the Act, describing the nature of its services, the applicable rates and charges and the terms and conditions of the service provider. If the Applicant files the required tariffs in compliance with Section 13-502(e) and the rules adopted thereunder in 83 Ill. Admin. Code Section 745, many of the provisions of the Act, as well as regulations adopted by the Commission in Title 83 of Illinois Administrative Code, will be inapplicable to the Applicant.

Comm South seeks waivers of 83 Ill. Adm. Code Sections 710 and 735.180. Section 710 is entitled "Uniform System of Accounts for Telecommunications Carriers." Section 735.180 concerns the provisioning of telephone directories by local exchange carriers.

The request for a waiver of 83 Ill. Adm. Code Section 710, which governs maintaining books and records under the Uniform System of Accounts, should be granted in order to reduce the economic burdens of regulation on a company that provides only competitive services.

The Applicant should also be granted its request for a variance of Section 735.180, which governs telephone directory services. Section 735.50 states that a permanent variance from this Section may be granted when the Commission finds that the provision from which the variance is granted is not statutorily mandated, no party will be injured by the granting of the variance, and the rule from which the variance is granted would be unreasonable or unnecessarily burdensome, if applied.

Finally, Comm South has requested a waiver of Part 250, in order to keep its books and records at its principal place of business in Texas. This request, too, should be granted.

The Commission, having reviewed the entire record and being fully advised in the premises, is of the opinion and finds that:

- (1) the Applicant, Comm South Companies, Inc., a Texas Corporation that is authorized to conduct business in Illinois, seeks to obtain a Certificate of Service Authority pursuant to Section 13-405 of the Act in order to provide facilities-based local exchange services throughout the State of Illinois, and thereby seeks to become a "telecommunications carrier" within the meaning of Section 13-202 of the Act;
- (2) the Commission has jurisdiction over the Applicant and the subject-matter herein;
- (3) the recitals of fact and conclusions stated in the above portions of this Order are supported by the record and are hereby adopted as findings of fact;
- (4) as is required by Section 13-405 of the Act, the Applicant possesses sufficient technical, financial and managerial resources and abilities to provide facilities-based local exchange telecommunications services within the State of Illinois;
- (5) the Applicant is granted a waiver of 83 Ill. Adm. Code Section 710, governing the Uniform System of Accounts for telecommunications carriers, provided that Applicant continues to maintain its accounting records in accordance with Generally Accepted Accounting Principles in a level of detail similar to the accounting system it currently uses and in sufficient detail to comply with all applicable tax laws;
- (6) the Applicant is granted a variance of 83 Ill. Adm. Code Section 735.180, the requirement to publish a directory, with the understanding that it will meet an obligation to list its customers in a directory by making arrangements with the incumbent local exchange carrier to list its customers in the directories published by that local exchange carrier;
- (7) pursuant to 83 Ill. Adm. Code Section 250, the Applicant should be allowed to maintain its books and records at its principal place of business in Texas;
- (8) The Applicant shall comply with the requirements of 83 Ill. Adm. Code Sections 705, 755, 757, 772 and Sections 13-301, 13-301.1 and 13-502 of the Act;
- (9) the Applicant should file with the Commission a tariff consisting of its rates, rules and regulations, in accordance with Sections 13-501 and 13-502 of the Act to be effective upon proper filing, before commencing service.

IT IS THEREFORE ORDERED that Comm South Companies, Inc., be, and is hereby, granted a Certificate of Service Authority pursuant to Section 13-405 of the Act.

IT IS FURTHER ORDERED that the Certificate of Service Authority hereinabove granted shall be the following:

CERTIFICATE OF EXCHANGE SERVICE AUTHORITY

IT IS HEREBY CERTIFIED that Comm South Companies, Inc., is authorized pursuant to Section 13-405 of the Public Utilities Act to provide facilities-based local exchange telecommunications services within the State of Illinois.

IT IS FURTHER ORDERED that Comm South Companies, Inc., is required to file with this Commission a tariff consisting of its rates, rules and regulations, to be effective upon proper filing, before commencing service.

IT IS FURTHER ORDERED that the Comm South Companies, Inc., is granted its request for a waiver of 83 Ill. Adm. Code Section 710, regarding the Uniform System of Accounts, as long as it maintains its accounting records in accordance with Generally Accepted Accounting Principles.

IT IS FURTHER ORDERED that Comm South Companies, Inc., is granted a variance of 83 Ill. Adm. Code Section 735.180, as is set forth in Finding (6) above.

IT IS FURTHER ORDERED that Comm South Companies, Inc., is granted its request for a waiver of 83 Ill. Adm. Code Section 250, in order that it may keep its books and records at its principal place of business in Texas.

IT IS FURTHER ORDERED that Comm South Companies, Inc., is required to comply with the provisions of 83 Ill. Adm. Code Sections 705, 720, 725, 755, 756, 757 and 772, to abide by the requirements of 83 Ill. Adm. Code Section 725, as well as the Emergency Telephone System Act, and to comply with Sections 13-301, 13-301.1 and 13-703 of the Public Utilities Act;

IT IS FURTHER ORDERED that, subject to the provisions of Section 10-113 of the Public Utilities Act and 83 Ill. Adm. Code Section 200.880, this Order is final; it is not subject to the Administrative Review Law.

By Order of the Commission this 7th day of August, 2002.

(SIGNED) RICHARD L. MATHIAS

Chairman

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

| | | |
|-----------------------------------|---|---------|
| Comm South Companies, Inc. | : | |
| | : | |
| Application for a certificate of | : | |
| service authority to resale | : | 97-0574 |
| exchange service throughout the | : | |
| State of Illinois pursuant to | : | |
| Section 13-404 of the Universal | : | |
| Telephone Service Protection Law. | : | |

ORDER

By the Commission:

On November 5, 1997, Comm South Companies, Inc. ("Applicant") filed a petition with the Illinois Commerce Commission ("Commission") seeking a certificate of service authority to provide resold local exchange telecommunications services throughout Illinois pursuant to Section 13-404 of the Public Utilities Act ("Act") (220 ILCS 5/13-404)

No petitions to intervene were filed in this proceeding.

Pursuant to due notice, a hearing was held in this matter before a duly authorized Hearing Examiner of the Commission at its offices in Springfield, Illinois on December 10, 1997. Applicant appeared by counsel and presented the testimony of Jim Graham, Petitioner's President. Ms. Cindy Jackson of the Consumer Services Division, and Ms. Judith Marshall and Mr. Sam Tate of the Telecommunications Division appeared for Commission Staff ("Staff") and cross-examined Mr. Graham. At the conclusion of the hearing December 10, 1997, the record was marked "Heard and Taken."

Mr. Graham presented financial statements for Comm South and agreed to have the financials audited each year commencing in January, 1998. The financial statements show that Comm South has a positive net worth and has the financial resources and abilities to provide the requested service.

Mr. Graham testified that Comm South was the first Alternative Local Exchange Carrier approved in the States of Georgia and Texas in February, 1996 and began its operations on a small scale immediately thereafter. The Applicant is currently operating in nine states with applications pending in several other states including Illinois. Applicant employs a staff of 200 in its Dallas offices and provides services to

over 60,000 customers as of the date of the hearing. The company operates as a pure reseller and does not own or maintain any switches or other facilities.

All of Applicant's operational systems are fully automated and are updated daily by software technicians and consultants. Applicant utilizes a paperless system and all information regarding customer accounts can be accessed by any of Applicant's customer service personnel. Applicant maintains office hours from 7:00 a.m. until 10:00 p.m., CST. Customers are provided access via toll free numbers and information is available to customers through a touch tone telephone.

Mr. Graham testified that he is responsible for the overall management of Comm South's operations, including oversight of the financial, operational, marketing, and administrative functions of the Applicant. Mr. Graham is also responsible for regulatory compliance and will be the Consumer Affairs Division's contact for any consumer complaints. Mr. Graham has extensive experience in the telecommunications field.

Mr. Graham testified that Comm South has the technical, financial, and managerial resources and abilities to provide resold local exchange telecommunications services.

Mr. Graham testified that it is unlikely that Comm South's provision of resold exchange service will have any impact on the price of services or financial viability of other carriers, nor will granting the application adversely impact current network design. All technical arrangements will conform with existing and evolving industry standards and Commission orders and will be comparable to the arrangements currently maintained with other local exchange carriers.

Mr. Graham further testified that the Applicant will comply with the requirements of the Act and the applicable regulations prescribed in 83 Ill. Adm. Code. The Applicant will cooperate with the Universal Telephone Assistance Corporation and will participate in programs for the hearing impaired. Mr. Graham further indicated that Applicant will insure collection and remittance of line charges for the TTY Equipment Loan Program and Telecommunications Relay Service and will support UTSAP. He further stated that Applicant will insure that 9-1-1 service to its customers is in full compliance with the Emergency Telephone System Act and 83 Ill. Adm. Code 725.

Applicant has requested a variance from Part 735.180 concerning the issuance of telephone directories and a waiver of Part 710.

Applicant has requested that it be allowed to keep its books and records at its Dallas, Texas office to consolidate record keeping and billing procedures. 83 Ill. Adm. Code 250.10 requires that a public utility keep its books, accounts, papers, records and memoranda in an office maintained Illinois. Section 250.40 provides that the Commission may authorize a public utility to keep its records out of state upon conditions which will facilitate proper administration of the Act.

Staff did not present any objections to the application.

Based on the foregoing, the Commission concludes that granting Applicant's application is consistent with Section 13-404 of the Act and that Applicant possesses sufficient technical, financial, and managerial resources to provide the proposed telecommunications services. The Commission concludes that the Applicant's certificates of service authority should be granted to Applicant as well as the requested waivers and/or variances.

The Commission, having considered the entire record, is of the opinion and finds that:

- (1) Applicant is a Texas corporation and is qualified to do business in Illinois and is a telecommunications carrier within the meaning of Section 13-202 of the Public Utilities Act;
- (2) Applicant seeks a certificate of service authority to provide, pursuant to Section 13-404 of the Act, resold exchange telecommunications services throughout Illinois;
- (3) the Commission has jurisdiction over the Applicant and the subject matter of this proceeding;
- (4) the recitals of fact and conclusions reached in the prefatory portion of this Order are supported by the record and are hereby adopted as findings of fact;
- (5) as required by Section 13-404 of the Act, Applicant possesses sufficient technical, financial and managerial resources and abilities to provide resold exchange telecommunications services within the State of Illinois;
- (6) with regard to Applicant's provision of resold local exchange telecommunications services, Applicant should be granted a variance from 83 Ill. Adm. Code 735.180 which requires the publication of a directory on the condition that Applicant will make arrangements with the incumbent LECs to list Applicant's customers in the directories published by the incumbent LECs; and should be granted a waiver of Part 710;
- (7) the applicability of waivers and variance of rules with respect to Applicant is subject to any future Commission proceeding initiated to consider the applicability of such rules;
- (8) Applicant should file with the Commission any necessary tariffs, consisting of its rates, rules, and regulations to be effective upon proper filing, before commencing the proposed local exchange service.

IT IS THEREFORE ORDERED that Comm South Companies, Inc. is hereby granted a Certificate of Service Authority pursuant to Section 13-404 of the Act for the provision of resold local exchange service.

IT IS FURTHER ORDERED that the Certificate of Service Authority herein granted shall be the following:

CERTIFICATE OF SERVICE AUTHORITY

IT IS HEREBY CERTIFIED that Comm South Companies, Inc. is authorized, pursuant to Section 13-404 of the Public Utilities Act, to provide resold local exchange telecommunications services within the State of Illinois and in the geographic areas served by Illinois Bell Telephone Company, d/b/a Ameritech Illinois, GTE North Incorporated, GTE South Incorporated, and Central Telephone Company of Illinois.

IT IS FURTHER ORDERED that Comm South Companies, Inc. is required to comply with the provisions of 83 Ill. Adm. Code 705, 725, 735 (except for 735.180), 755, 756, 757, and 772, the Emergency Telephone System Act, and Sections 13-301, 13-301.1 and 13-703 of the Public Utilities Act, with regard to its provision of resold local exchange telecommunications service.

IT IS FURTHER ORDERED that Comm South Companies, Inc. is granted a waiver of 83 Ill. Adm. Code 710 and a variance from 83 Ill. Adm. Code 735.180, subject to the condition set forth in finding (6) above.

IT IS FURTHER ORDERED that the applicability of waivers and variances of rules with respect to Comm South Companies, Inc. is subject to any future Commission proceeding initiated to consider the applicability of such rules.

IT IS FURTHER ORDERED that Applicant is authorized to keep its books and records at its corporate offices in Dallas, Texas, subject to the terms and conditions set forth in 83 Ill. Adm. Code 250 and other applicable rules and regulations.

IT IS FURTHER ORDERED that Comm South Companies, Inc. will file with the Commission audited financial statements for the year 1998.

IT IS FURTHER ORDERED that Comm South Companies, Inc. shall file with this Commission any necessary tariffs, consisting of its rates, rules, and regulations to be effective upon proper filing, before commencing any of the proposed local exchange services.

IT IS FURTHER ORDERED that subject to the provisions of Section 10-113 of the Public Utilities Act and 83 Ill. Adm. Code 200.800, this order is final; it is not subject to the Administrative Review Law.

By order of the Commission this 7th day of January, 1998.

(SIGNED) DAN MILLER

Chairman

(SEAL)